

EXHIBIT L

**Summary of Time
For Interim Fee Application
November 9, 2009 through April 30, 2010
Services Relating to Litigation**

Timekeeper	Timekeeper #	Hours	Rate	Total
Partners				
Craig Nathan Dee	CND	1.0	\$ 410.00	\$ 410.00
Matthew G. Roseman	MGR	25.0	\$ 470.00	\$ 11,750.00
Of Counsel				
Bonnie Pollack	BLP	2.9	\$ 420.00	\$ 1,218.00
Total Hours Billed:		28.9		
Total Fees Billed:			* \$	13,378.00

* Cullen and Dykman's billing rates for the professionals listed above are based upon on the average rate for each category for the Application Period.

Matter	Atty	Date	Hours	Amount	Time Description
8	MGR	12/1/2009	1.50	705.00	REVIEW AND REVISE RESPONSE TO OBJECTIONS OF
8	MGR	12/1/2009			DEBTORS MOTIONS
8	MGR	12/9/2009	3.50	1,645.00	RESEARCH ISSUE OF DISGUISED SALE VS TRUE LEASE;
8	MGR	12/9/2009			REVIEW KENNETH KLEE ARTICLE AND 2ND CIRCUIT CASE
8	MGR	12/9/2009			LAW
8	MGR	12/15/2009	1.50	705.00	REVIEW AND DISCUSS STRATEGY W/ B POLLACK
8	MGR	12/15/2009			REGARDING SEA CASTLE RESPONSE AND ADVERSARY
8	MGR	12/15/2009			PROCEEDING; DISCUSS PREFERENCE ISSUE AND REVIEW
8	MGR	12/15/2009			UCC SEARCH
8	CND	12/16/2009	0.10	41.00	REVIEW EMAIL FROM B. PAKSIMA REGARDING
8	CND	12/16/2009			ARBITRATION ISSUE; PREPARE RESPONSE TO SAME
8	BLP	12/23/2009	0.40	168.00	REVIEW SUMMONS IN SEA CASTLE CASE; SERVE AND FILE
8	BLP	12/23/2009			SUMMONS AND COMPLAINT
8	MGR	12/23/2009	0.40	188.00	REVIEW SEA CASTLE SCHEDULES AND FORWARD TO S
8	MGR	12/23/2009			SIMMS; E-MAIL TO SIMMS REGARDING UCC-1 REFERENCED
8	MGR	12/23/2009			IN COURT
8	MGR	12/28/2009	0.30	141.00	REVIEW UCC PROVIDED BY S SIMMS REGARDING SEA
8	MGR	12/28/2009			CASTLE.
8	CND	1/4/2010	0.20	82.00	REVIEW SUMMONS AND COMPLAINT REGARDING LAWSUIT BY
8	CND	1/4/2010			INTER FREIGHT EAST AFRICA LIMITED AGAINST GLOBAL;
8	CND	1/4/2010			PREPARE RESPONSE TO SAME
8	CND	1/5/2010	0.10	41.00	REVIEW EMAIL FROM TRIAL COUNSEL; PREPARE RESPONSE
8	CND	1/5/2010			TO SAME
8	BLP	1/6/2010	2.50	1,050.00	RESEARCH ON DAMAGE ISSUES UNDER 365 AS TO WHETHER
8	BLP	1/6/2010			DEBTOR NEEDS TO PAY STORAGE COSTS AND CONFERENCES
8	BLP	1/6/2010			WITH ND RE ISSUES/PAPERS
8	CND	1/20/2010	0.10	41.00	REVIEW EMAIL FROM J. SIMMS REGARDING ADVERSARY
8	CND	1/20/2010			COMPLAINT
8	CND	1/21/2010	0.30	123.00	REVIEW EMAIL FROM J. STEPHEN SIMMS REGARDING
8	CND	1/21/2010			DISMISSAL OF SEA CASTLE ADVERSARY PROCEEDING;
8	CND	1/21/2010			PREPARE RESPONSE TO SAME; ATTENTION TO DISMISSAL
8	CND	1/21/2010			OF ADVERSARY PROCEEDINGS
8	CND	1/22/2010	0.20	82.00	ATTENTION TO MOTION TO DISMISS SEA CASTLE
8	CND	1/22/2010			COMPLAINT
8	MGR	2/1/2010	4.50	2,115.00	RESEARCH ISSUE OF ANT-DISCRIMINATION 11 USC 525
8	MGR	2/1/2010			AND APPLICABILITY TO UN CONTRACT.
8	MGR	2/1/2010	1.50	705.00	REVIEW APPROVED LIST OF UN VENDORS AND CREATE
8	MGR	2/1/2010			LIST OF DEBTOR COMPANIES WORKING FOR UN
8	MGR	2/3/2010	5.00	2,350.00	REVIEW CASE LAW CONCERNING 11 USC 525 AND ABILITY
8	MGR	2/3/2010			TO SEEK INJUNCTIVE RELIEF.
8	MGR	2/4/2010	5.00	2,350.00	CONTINUED RESEARCH REGARDING 525 AND ABILITY TO
8	MGR	2/4/2010			SEEK AFFIRMATIVE INJUNCTION; RESEARCH IMMUNITY OF
8	MGR	2/4/2010			UN FROM LEGAL PROCESS; REVIEW UN TREATY
8	MGR	2/5/2010	1.80	846.00	DRAFT MEMO REGARDING LITIGATION OPTIONS W/ UN;
8	MGR	2/5/2010			MEETING W/ CLIENTS TO DISCUSS UN OPTIONS.
8	Total		28.90	13,378.00	